



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: FOREST JUNCTION UTILITIESPrincipal Office: P.O. BOX 132  
FOREST JUNCTION, WI 54123For the Year Ended: DECEMBER 31, 2002**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I NANCY BRANDES of  
(Person responsible for accounts)

\_\_\_\_\_, Forest Junction Utilities, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/24/2003
(Signature of person responsible for accounts)	(Date)

UTILITIES CLERK

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FOREST JUNCTION UTILITIES**Utility Address:** P.O. BOX 132  
FOREST JUNCTION, WI 54123**When was utility organized?** 10/19/1979**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** NANCY BRANDES**Title:** UTILITIES CLERK**Office Address:**P.O. BOX 132  
FOREST JUNCTION, WI 54123**Telephone:** (920) 989 - 2100**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRGINIA HINZ**Title:** CPA**Office Address:** SCHENCK GOVERNEMENT & NOT-FOR-PROFIT SOLUTIONS2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** hinzv@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** HARLAN OTT**Title:** PRESIDENT**Office Address:**P.O. BOX 132  
FOREST JUNCTION, WI 54123**Telephone:** (920) 989 - 1871**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:** SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 3/22/2003**Period covered by most recent audit:** JANUARY 1, 2002 - DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TODD WEYENBERG**Title:** UTILITY OPERATOR**Office Address:**

P.O. BOX 132

FOREST JUNCTION, WI 54123

**Telephone:** (920) 989 - 2100**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** NONE

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**Names of members of utility commission/committee:**

MR HARLAN OTT, PRESIDENT

MR OTTO SCHLEY, SECRETARY

MR GARY STRECK, COMMISSIONER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** ROBERT E. LEE & ASSOCIATES  
4664 GOLDEN POND PARK CT  
ONEIDA, WI 54155

**Contact Person:** MR. TODD WEYENBERG  
**Title:** MANAGER, OPERATIONS SERVICES  
**Telephone:** (920) 662 - 9641  
**Fax Number:** (920) 662 - 9141

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    10/1/1999            9/30/2004

**Provide a brief description of the nature of Contract Operations being provided:**

All operational services.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	77,400	73,472	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	42,107	31,483	<b>2</b>
Depreciation Expense (403)	18,833	16,314	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	471	431	<b>5</b>
<b>Total Operating Expenses</b>	<b>61,411</b>	<b>48,228</b>	
<b>Net Operating Income</b>	<b>15,989</b>	<b>25,244</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>15,989</b>	<b>25,244</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	10,091	23,000	<b>9</b>
Miscellaneous Nonoperating Income (421)	32,200	54,522	<b>10</b>
<b>Total Other Income</b>	<b>42,291</b>	<b>77,522</b>	
<b>Total Income</b>	<b>58,280</b>	<b>102,766</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>58,280</b>	<b>102,766</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	12,817	13,217	<b>13</b>
Amortization of Debt Discount and Expense (428)			<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>12,817</b>	<b>13,217</b>	
<b>Net Income</b>	<b>45,463</b>	<b>89,549</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	551,547	462,703	<b>19</b>
Balance Transferred from Income (433)	45,463	89,549	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	704	705	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>596,306</b>	<b>551,547</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON BANK ACCOUNTS AND CD'S	10,091	4
<b>Total (Acct. 419):</b>	<b>10,091</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
PROPERTY TAX LEVY	14,560	5
MOBILE HOME TAXES	1,994	6
SEWER DEPARTMENT INCOME	15,646	7
<b>Total (Acct. 421):</b>	<b>32,200</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	704	12
<b>Total (Acct. 436)--Debit:</b>	<b>704</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	77,400	0	0	0	77,400	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0				0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>77,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,400</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	881,007	847,462	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	260,415	249,195	<b>2</b>
<b>Net Utility Plant</b>	<b>620,592</b>	<b>598,267</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,256,402	1,230,468	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	463,728	440,654	<b>4</b>
<b>Net Nonutility Property</b>	<b>792,674</b>	<b>789,814</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	93,012	91,441	<b>7</b>
<b>Total Other Property and Investments</b>	<b>885,686</b>	<b>881,255</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	641,479	581,867	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	24,395	12,807	<b>11</b>
Other Accounts Receivable (143)	0	15,652	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	79	0	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	3,220	3,962	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>669,173</b>	<b>614,288</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,175,451</b>	<b>2,093,810</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)	64,762	64,058	<b>22</b>
Unappropriated Earned Surplus (216)	596,306	551,547	<b>23</b>
<b>Total Proprietary Capital</b>	<b>661,068</b>	<b>615,605</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	255,000	263,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>255,000</b>	<b>263,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	22,289	9,496	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	4,250	4,383	<b>32</b>
Other Current and Accrued Liabilities (238)	2,140	2,027	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>28,679</b>	<b>15,906</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,230,704	1,199,299	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,175,451</b>	<b>2,093,810</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	881,007	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0				<b>2</b>
Utility Plant in Process of Reclassification (392)	0				<b>3</b>
Utility Plant Leased to Others (393)	0				<b>4</b>
Property Held for Future Use (394)	0				<b>5</b>
Construction Work in Progress (395)	0				<b>6</b>
Utility Plant Acquisition Adjustments (396)	0				<b>7</b>
Other Utility Plant Adjustments (397)	0				<b>8</b>
<b>Total Utility Plant</b>	<b>881,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	260,415	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>260,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>620,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	249,195				<b>249,195</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	18,833				<b>18,833</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	587				<b>587</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>19,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,420</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,200				<b>8,200</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,200</b>	<b>19</b>
<b>Balance End of Year</b>	<b>260,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>260,415</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,230,468	27,434	1,500	1,256,402	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,230,468</b>	<b>27,434</b>	<b>1,500</b>	<b>1,256,402</b>	
Less accum. prov. depr. & amort. (122)	440,654	24,574	1,500	463,728	3
<b>Net Nonutility Property</b>	<b>789,814</b>	<b>2,860</b>	<b>0</b>	<b>792,674</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Sewer Mortgage Revenue Bonds	03/28/1980	03/01/2020	5.00%	130,000	<b>1</b>
Water Mortgage Revenue Bonds	03/28/1990	03/01/2020	5.00%	125,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>255,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	471	2
Charged electric department expense		3
Charged sewer department expense	383	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>854</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	765	7
PSC Remainder Assessment	89	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>854</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Water Revenue Bonds	2,233	6,534	6,600	2,167	1
SEWER REVENUE BONDS	2,150	6,283	6,350	2,083	2
<b>Subtotal</b>	<b>4,383</b>	<b>12,817</b>	<b>12,950</b>	<b>4,250</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
none	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,383</b>	<b>12,817</b>	<b>12,950</b>	<b>4,250</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	494,144	0	0	705,155	0	<b>1,199,299</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	4,000			5,000		<b>9,000</b>	<b>2</b>
For Mains	19,380			19,380		<b>38,760</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	3,600					<b>3,600</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS	7,196			12,759		<b>19,955</b>	<b>5</b>
<b>Balance End of Year</b>	<b>513,928</b>	<b>0</b>	<b>0</b>	<b>716,776</b>	<b>0</b>	<b>1,230,704</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	244,688			357,268		<b>601,956</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER BOND REDEMPTION FUNDS	10,400	3
SEWER BOND REDEMPTION FUNDS	10,150	4
WATER BOND DEPRECIATION FUNDS	17,820	5
SEWER BOND DEPRECIATION FUNDS	17,280	6
SEWER PLANT REPLACEMENT FUNDS	21,362	7
CAPITAL RESERVE FUND	16,000	8
<b>Total (Acct. 125):</b>	<b>93,012</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,978	10
Electric		11
Sewer (Regulated)	13,417	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>24,395</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
WATER AND SEWER BILLS ON TAX ROLL	79	17
<b>Total (Acct. 145):</b>	<b>79</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	19
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	20
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	21
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	22
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	864,234	0	0	0	<b>864,234</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	254,805	0	0	0	<b>254,805</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	504,036	0	0	0	<b>504,036</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>105,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,393</b>	
Net Operating Income	15,989	0	0	0	<b>15,989</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>15.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>15.17%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	64,410	2
Unappropriated Earned Surplus	573,926	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>638,336</b>	
<b>Net Income</b>		
Net Income	45,463	5
<b>Percent Return on Proprietary Capital</b>	<b>7.12%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

THE UTILITIES MOVED INTO A NEW BUILDING. THEY ENTERED INTO A LEASE AGREEMENT WITH CARLSON LUMBER AND AGREED TO PAY \$100 PER MONTH FOR THE FIRST YEAR, \$107 PER MONTH THE SECOND YEAR AND \$115 PER MONTH THE THIRD YEAR. THE TERM OF THE LEASE IS THREE YEARS.

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**3. Extensions of service.**

THE DISTRICT ADDED 10 NEW HOME IN A SUBDIVISION CALLED STANELLE ACRES. 969 FEET OF 6" PVC WATER MAINS WERE ADDED. THESE WERE PAID FOR BY THE DEVELOPER.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

A/C #421 MIS. NONOPERATING INCOME - RESPONSE TO QUESTIONS FROM LETTER DATEI  
JUNE 4, 2002:

MOBILE HOME TAXES ARE THE SANITARY DISTRICTS PORTION OF MOBILE HOME FEES  
COLLECTED BY THE TOWN OF BRILLION.

PROPERTY TAXES WERE ORIGINALLY LEVIED FOR DEBT SERVICE, AND PER DISTRICT  
PRESIDENT THE TAXES ARE NOW LEVIED FOR FUTURE WATER AND SEWER IMPROVEMENTS.  
THE DISTRICT IS CURRENTLY PREPARING A PLAN TO RESOLVE A RADIUM PROBLEM IN  
THE WATER, AND ANTICIPATED COSTS ARE \$300,000- \$400,000. THE DISTRICT IS  
ALSO WORKING WITH ENGINEERS FOR SEWER IMPROVEMENTS WHICH ARE ESTIMATEI  
BETWEEN \$300,000 - \$1,000,000.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

Hinz from Schenk replied 3/12/04:  
Dear Ms. Engelke,

The District forwarded the letter received regarding their 2002 analytical review. Below are the responses to your questions.

1. Mobile home taxes are received from the Town of Brillion for the District's share of taxes collected from the mobile home park. These are used for general operations of the District. We have reclassified the 2002 and recorded the 2003 amount in Capital Paid in by Municipality, as you had requested the levy to be recorded.

2. As noted above, we have reclassified the 2002 tax levy and recorded the 2003 levy in Capital Paid in by Municipality. We will continue to record these amounts like this in the future.

3. No amounts were used for debt repayment. Debt repayment is funded by user fees.

If you have any further questions, please feel free to email me. I would be glad to assist you.

Virginia L. Hinz, Supervisor, CPA  
Schenck Government and Not-for-Profit Solutions  
hinzv@schencksolutions.com

1/16/04, no response; add to 2003 review.  
May 12, 2003

Ms. Nancy Brandes, Utilities Clerk  
Forest Junction Utilities  
P.O. Box 132  
Forest Junction, WI 54123-0132

Re: 2002 Analytical Review DWCCA-2045-ELE

Dear Ms. Brandes:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, Account 421, \$1,994 is reported as Mobile Home Taxes. Please provide more detail regarding this amount. What is the purpose? What is the water department's share? What is the fee based on?

2. On Page F-2, Account 421, \$14,560 is reported as Property Tax Levy. The

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## FINANCIAL SECTION FOOTNOTES

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amount of property taxes set aside in 2002 for future plant improvements should be reclassified to Account 200, Capital Paid in by Municipality, and going forward should be recorded in Account 200 rather than Account 421.

3. If any of the property taxes reported in Account 421, Page F-2 were used for the purpose of paying principal in prior years then the utility should record a journal entry to reclassify the amount to Account 200, Capital Paid in by Municipality.

Please confirm that any necessary reclassifications have been made and that transactions will be classified appropriately in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Forest Junction.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	49,024	1
<b>Total Sales of Water</b>	<b>49,024</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	59	2
Other Water Revenues (474)	21,121	3
Amortization of Construction Grants (475)	7,196	4
<b>Total Other Operating Revenues</b>	<b>28,376</b>	
<b>Total Operating Revenues</b>	<b>77,400</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	18,136	5
General Operating Expenses (680-690)	23,971	6
<b>Total Operation and Maintenance Expenses</b>	<b>42,107</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	18,833	7
Amortization Expense (404)	0	8
Taxes (408)	471	9
<b>Total Other Operating Expenses</b>	<b>19,304</b>	
<b>Total Operating Expenses</b>	<b>61,411</b>	
<b>NET OPERATING INCOME</b>	<b>15,989</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	206	8,861	32,483	4
Commercial	20	1,135	3,908	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>226</b>	<b>9,996</b>	<b>36,391</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		12,468	8
Other Sales to Public Authorities (464)	3	26	165	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>230</b>	<b>10,022</b>	<b>49,024</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	12,468	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>12,468</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	59	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>59</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	421	7
<b>Other (specify):</b>		
LEASE OF WATER TOWER PROPERTY FOR TWO CELLULAR ANTENNAS	20,700	8
<b>Total Other Water Revenues (474)</b>	<b>21,121</b>	
<b>Amortization of Construction Grants (475):</b>		
AMORTIZATION OF CONSTRUCTION GRANTS	7,196	9
<b>Total Amortization of Construction Grants (475)</b>	<b>7,196</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)		1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,166	3
Chemicals (630)	138	4
Supplies and Expenses (640)	2,994	5
Repairs of Water Plant (650)	10,539	6
Transportation Expenses (660)	299	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>18,136</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,050	8
Office Supplies and Expenses (681)	1,756	9
Outside Services Employed (682)	14,131	10
Insurance Expense (684)	2,034	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>23,971</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>42,107</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		382	<b>3</b>
PSC Remainder Assessment		89	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>471</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	40,696		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>41,846</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	48,903		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,905	12,940	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,134		20
<b>Total Pumping Plant</b>	<b>111,942</b>	<b>12,940</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,154		23
<b>Total Water Treatment Plant</b>	<b>4,154</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	780		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			40,696	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>41,846</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			48,903	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,000		64,845	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,134	20
<b>Total Pumping Plant</b>	<b>8,000</b>	<b>0</b>	<b>116,882</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,154	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,154</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			780	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	128,793		26
Transmission and Distribution Mains (343)	413,883	19,380	27
Fire Mains (344)	0		28
Services (345)	48,725	4,000	29
Meters (346)	20,831	1,189	30
Hydrants (348)	54,501	3,600	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>667,513</b>	<b>28,169</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	6,249		34
Office Furniture and Equipment (372)	3,109		35
Computer Equipment (372.1)	0	636	36
Transportation Equipment (373)	6,773		37
Other General Equipment (379)	5,876		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>22,007</b>	<b>636</b>	
<b>Total utility plant in service directly assignable</b>	<b>847,462</b>	<b>41,745</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>847,462</b>	<b>41,745</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			128,793 26
Transmission and Distribution Mains (343)			433,263 27
Fire Mains (344)			0 28
Services (345)			52,725 29
Meters (346)	200		21,820 30
Hydrants (348)			58,101 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>200</b>	<b>0</b>	<b>695,482</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			6,249 34
Office Furniture and Equipment (372)			3,109 35
Computer Equipment (372.1)			636 36
Transportation Equipment (373)			6,773 37
Other General Equipment (379)			5,876 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>22,643</b>
<b>Total utility plant in service directly assignable</b>	<b>8,200</b>	<b>0</b>	<b>881,007</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>8,200</b>	<b>0</b>	<b>881,007</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,163	1,163	1
February			879	879	2
March			1,065	1,065	3
April			951	951	4
May			1,056	1,056	5
June			1,087	1,087	6
July			1,410	1,410	7
August			1,093	1,093	8
September			1,054	1,054	9
October			959	959	10
November			901	901	11
December			1,040	1,040	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>12,658</b>	<b>12,658</b>	
Less: Water sold				10,022	13
Volume pumped but not sold				2,636	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				107	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				607	19
Volume pumped but unaccounted for				2,029	20
Percent of water lost				16%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				207	23
Date of maximum: 7/25/2002					24
Cause of maximum:					25
PUMP CONTROL MALFUNCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4	26
Date of minimum: 4/14/2002					27
Total KWH used for pumping for the year				52,042	28
If water is purchased: Vendor Name: none					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL HWY 10	#1	625	12	36,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1			<b>1</b>
Location	PUMP HOUSE			<b>2</b>
Purpose	P			<b>3</b>
Destination				<b>4</b>
Pump Manufacturer	SIMMONS			<b>5</b>
Year Installed	2001			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	275			<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS			<b>10</b>
Year Installed	2001			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	50			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	TANK #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1980		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	138		10
			11
Total capacity in gallons (actual)	50,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	50	0	0	0	50
P	D	6.000	12,319	969	0	0	13,288
P	D	8.000	9,167	0	0	0	9,167
M	D	10.000	93	0	0	0	93
P	D	10.000	1,362	0	0	0	1,362
<b>Total Within Municipality</b>			<b>22,991</b>	<b>969</b>	<b>0</b>	<b>0</b>	<b>23,960</b>
<b>Total Utility</b>			<b>22,991</b>	<b>969</b>	<b>0</b>	<b>0</b>	<b>23,960</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	259	10	0	0	269	29	1
M	1.500	1	0	0	0	1	0	2
M	2.000	1	0	0	0	1	0	3
P	4.000	1	0	0	0	1	0	4
<b>Total Utility</b>		<b>262</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>272</b>	<b>29</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	236	18	5	0	249	5	1
1.000	2	0	0	0	2	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
<b>Total:</b>	<b>240</b>	<b>18</b>	<b>5</b>	<b>0</b>	<b>253</b>	<b>5</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	223	17	0	4	0	5	249	1
1.000	0	2	0	0	0	0	2	2
1.500	0	1	0	0	0	0	1	3
2.000	0	0	0	1	0	0	1	4
<b>Total:</b>	<b>223</b>	<b>20</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>253</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	44	2			46	2
<b>Total Fire Hydrants</b>	<b>44</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>46</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	46
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	31

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#650 WATER PLANT REPAIRS - INCREASED IN 2002 DUE TO WATER MAIN BREAKS AND REPAIRS DONE TO THE PUMP CONTROLS BEFORE IT WAS DETERMINED THAT THEY SHOULD BE REPLACED.

#680 ADMINISTRATIVE AND GENERAL SALARIES - INCREASED IN 2002 DUE TO INCREASES IN BOARD SALARIES BY \$2,100 AND ALSO HAD ADDITIONAL SALARIES FOR TRAINING OF THE NEW CLERK.

#686 PENSIONS AND BENEFITS - IN RESPONSE TO THE LETTER FROM PSC DATED JUNE 4, 2002, THE UTILITIES DOES NOT PAY ANY PENSIONS TO EMPLOYEES.

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### Water Utility Plant in Service (Page W-08)

#325 PUMPING EQUIPMENT - REPLACED THE PUMP CONTROLS IN 2002

#372.1 COMPUTER EQUIPMENT - THE DISTRICT PURCHASED A NEW COMPUTER IN 2002 AND BEGAN USING AN AUTOMATED SYSTEM FOR RECORDKEEPING.

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### Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE PAID FOR BY DEVELOPERS.

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### Water Services (Page W-16)

THE UTILITIES ADDED TEN NEW WATER SERVICES IN 2002, WHICH WERE PAID FOR BY DEVELOPERS. THE UTILITIES USED PRIOR YEAR ACTUAL COSTS TO DETERMINE THE AMOUNTS USED TO RECORD THESE ADDITIONS.

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